EXHIBIT "A"

ACCOUNTING CONTROL GROUP

Murphy agrees to compensate Grower based upon an "Accounting Control Group", which shall be a designated number of consecutive groups determined by Murphy. It is understood that, dependent upon the location of pigs and market readiness of pigs that any one group may be delivered to Grower facilities over a period of several days as well as removed and marketed at maturity over a period of days. The term "Group" shall mean one house or group of houses at a contiguous location supplied by Murphy to Grower at any one time and accounted for as a group in Murphy's records.

II. INCENTIVE PAYMENT

Murphy will pay Grower an incentive payment based on individual group feed conversion performance ranked within the accounting control group. The rankings will be divided into five individual payment sectors with assigned payment values. The total bonus payment will be calculated by multiplying the number of head marketed by the individual sector payment that the group is ranked within. Adjustments to feed conversion performance will be calculated and supported by historical data.

EXAMPLE OF A STANDARD ACCOUNTING CONTROL GROUP:

	HEAD PLACED	LIVABILITY	HEAD SOLD	F. C.	SET PAYMENT	SET PAYMENT TOTAL
	1100	0.9725	1070	2.612	\$2.25	\$2,406.94
	1100	0.97	1067	2.647	\$2.25	\$2,400.75
	1100	0.9675	1064	2.682	\$2.25	\$2,394.56
Sector 1	1100	0.98	1078	2.717	\$2.25	\$2,425.50
	1100	0.9775	1075	2.752	\$1.88	\$2,021.47
	1100	0.96	1056	2.787	\$1.88	\$1,985.28
	1100	0.9575	1053	2.822	\$1.88	\$1,980.11
Sector 2	1100	0.975	1073	2.857	\$1.88	\$2,016.30
	1100	0.9475	1042	2.892	\$1.50	\$1,563.38
	1100	0.965	1062	2.927	\$1.50	\$1,592.25
	1100	0.9525	1048	2.962	\$1.50	\$1,571.63
Sector 3	1100	0.9625	1059	2.997	\$1.50	\$1,588.13
	1100	0.945	1040	3.032	\$1.13	\$1,174.64
	1100	0.955	1051	3.067	\$1.13	\$1,187.07
	1100	0.9425	1037	3.102	\$1.13	\$1,171.53
Sector 4	1100	0.95	1045	3.137	\$1.13	\$1,180.85
	1100	0.935	1029	3.172	\$0.75	\$771.38
	1100	0.9375	1031	3.207	\$0.75	\$773.44
	1100	0.9325	1026	3.242	\$0.75	\$769.31
Sector 5	1100	0.94	1034	3.277	\$0.75	\$775.50
	TOTAL HEAD SOLD		21038			
					Total pool dollars	\$31,749.99
					Total head sold	21038

1/8/99

\$1.51

Dollars/head